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RECORDATION NO. 23921-14 FILED  
JUN 07 '10 -4 30 PM  
SURFACE TRANSPORTATION BOARD

June 7, 2010

Chief  
Section of Administration  
Office of Proceedings  
Surface Transportation Board  
395 E Street, S.W  
Washington, D.C. 20423

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Lease Agreement Equipment Schedule No. 3, dated as of June 7, 2010, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease Agreement previously filed with the Board under Recordation Number 23921-B.

The names and addresses of the parties to the enclosed document are:

Assignor: Key Equipment Finance Inc.  
1000 South McCaslin Boulevard  
Superior, Colorado 80027

Assignee: PNC Equipment Finance, LLC  
Two PNC Plaza  
620 Liberty Square Avenue  
Pittsburgh, PA 15265

Section Chief  
June 7, 2010  
Page 4

A description of the railroad equipment covered by the enclosed document is:

114 railcars within the series EGSX 950363 - EGSX 950480 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Assignment of Lease Agreement Equipment Schedule No. 3.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alvord', followed by a horizontal line.

Robert W. Alvord

RWA/sem  
Enclosures

RECORDATION NO. 23921-14 FILED

JUN 07 '10 -4 30 PM

**SURFACE TRANSPORTATION BOARD**

MEMORANDUM OF ASSIGNMENT  
OF LEASE AGREEMENT  
EQUIPMENT SCHEDULE NO 3

between

KEY EQUIPMENT FINANCE INC.,  
("ASSIGNOR")

and

PNC EQUIPMENT FINANCE, LLC  
("ASSIGNEE")

June 7, 2010

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Filed with the Surface Transportation Board pursuant to 49 U.S.C. §11301 on \_\_\_\_\_, \_\_\_\_\_  
2010, at \_\_\_\_\_ a m./p.m.

Recordation Number \_\_\_\_\_

MEMORANDUM OF ASSIGNMENT  
OF LEASE AGREEMENT

THIS MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT is made and entered into as of June 7, 2010, by and between KEY EQUIPMENT FINANCE INC. ("Assignor") and PNC EQUIPMENT FINANCE, LLC ("Assignee").

1. Assignor as lessor and Entergy Gulf States, Inc (n/k/a Entergy Gulf States Louisiana, L.L.C.) ("Lessee") have heretofore entered into that certain Memorandum of Lease Agreement dated as of March 29, 2002 (the "Memorandum of Lease Agreement") pertaining to the railcars described therein and as more particularly described on Exhibit "A" attached hereto (the "Railcars") leased pursuant to that certain Master Equipment Lease Agreement dated as of March 29, 2002 and Equipment Schedule No. 3 thereto dated as of March 29, 2002 ("Equipment Schedule No. 3")

2. The Memorandum of Lease Agreement was filed and recorded as Recordation No 23921-B with the Surface Transportation Board pursuant to 49 U.S.C. §11301 and 49 CFR 1177 on March 29, 2002 at 12.03p.m

3. Assignor has assigned to Assignee all right, title and interest of Assignor in and to the Railcars and in and to Equipment Schedule No. 3

4. Assignor and Assignee desire to confirm of record the Assignment to Assignee of the rights of Assignor in and to the Railcars and Equipment Schedule No. 3.

NOW THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor and Assignee hereby confirm and agree that Assignor has assigned to Assignee all right, title and interest of Assignor in, to and under Equipment Schedule No. 3 and the One Hundred Fourteen (114) aluminum rotary dump high gondola railcars numbered as described on Exhibit "A" hereto, and Assignee has accepted such assignment.

This Memorandum of Assignment of Lease Agreement may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one Memorandum of Assignment of Lease Agreement

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment of Lease Agreement to be executed as of the date first above written.

ASSIGNOR

KEY EQUIPMENT  
FINANCE INC.

By 

Name: Michael A. Wood

Title: Regional Business Unit Mgr.

ASSIGNEE:

PNC EQUIPMENT  
FINANCE, LLC

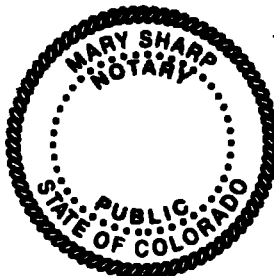
By \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

STATE OF COLORADO     )  
COUNTY OF BOULDER    )     SS  
                                  )

On this 3rd day of June 2010, before me appeared Michael A. Wood, the person who signed this instrument who acknowledged that (s)he is the Regional Business Unit Mgr of KEY EQUIPMENT FIANANCE INC., and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said corporation



Mary Sharp  
Notary Public for State  
of Colorado Residing at  
Adams County

My Commission Expires: 7/15/2013

My Commission Expires July 15, 2013

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment of Lease Agreement to be executed as of the date first above written.

ASSIGNOR

KEY EQUIPMENT  
FINANCE INC.

By \_\_\_\_\_  
Name. \_\_\_\_\_  
Title \_\_\_\_\_

ASSIGNEE.

PNC EQUIPMENT  
FINANCE, LLC

By   
Name. \_\_\_\_\_  
Title. \_\_\_\_\_

**Michael J. Colangelo**  
**Vice President**

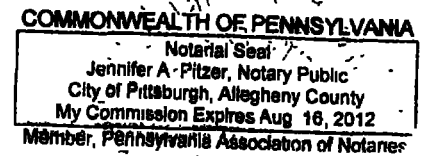
COMMONWEALTH OF PENNSYLVANIA  
COUNTY OF ALLEGHENY

)  
) SS  
)

On this 3<sup>rd</sup> day of June, 2010, before me appeared Michael J. Colony the person who signed this instrument, who acknowledged that (s)he is the Vice President of PNC EQUIPMENT FINANCE, LLC and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said company

Jennifer A. Pitzer  
Notary Public of the Commonwealth of  
Pennsylvania residing at  
Allegheny

My Commission expires. August 16, 2012





**Exhibit A**

**EQUIPMENT DESCRIPTION**

**Lease:** Equipment Schedule No 03 dated as of March 29, 2002 to Master Equipment Lease Agreement Dated as of March 29, 2002

**Lessor:** KEY EQUIPMENT FINANCE, A DIVISION OF KEY CORPORATE CAPITAL INC.

**Assignee:** PNC EQUIPMENT FINANCE, LLC

**Lessee:** ENTERGY GULF STATES, INC.

<b><u>Quantity:</u></b>	<b><u>Description:</u></b>	<b><u>Serial No.</u></b>	<b><u>Invoice No.</u></b>
1	Aluminum rotary dump high gondola railcar	EGSX950363	
1	Aluminum rotary dump high gondola railcar	EGSX950364	
1	Aluminum rotary dump high gondola railcar	EGSX950365	
1	Aluminum rotary dump high gondola railcar	EGSX950366	
1	Aluminum rotary dump high gondola railcar	EGSX950367	
1	Aluminum rotary dump high gondola railcar	EGSX950368	
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1	Aluminum rotary dump high gondola railcar	EGSX950371	
1	Aluminum rotary dump high gondola railcar	EGSX950372	
1	Aluminum rotary dump high gondola railcar	EGSX950373	
1	Aluminum rotary dump high gondola railcar	EGSX950374	
1	Aluminum rotary dump high gondola railcar	EGSX950375	
1	Aluminum rotary dump high gondola railcar	EGSX950376	
1	Aluminum rotary dump high gondola railcar	EGSX950377	
1	Aluminum rotary dump high gondola railcar	EGSX950378	
1	Aluminum rotary dump high gondola railcar	EGSX950379	
1	Aluminum rotary dump high gondola railcar	EGSX950380	
1	Aluminum rotary dump high gondola railcar	EGSX950381	
1	Aluminum rotary dump high gondola railcar	EGSX950382	
1	Aluminum rotary dump high gondola railcar	EGSX950383	
1	Aluminum rotary dump high gondola railcar	EGSX950384	
1	Aluminum rotary dump high gondola railcar	EGSX950385	
1	Aluminum rotary dump high gondola railcar	EGSX950386	
1	Aluminum rotary dump high gondola railcar	EGSX950387	
1	Aluminum rotary dump high gondola railcar	EGSX950388	
1	Aluminum rotary dump high gondola railcar	EGSX950389	
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1	Aluminum rotary dump high gondola railcar	EGSX950398
1	Aluminum rotary dump high gondola railcar	EGSX950399
1	Aluminum rotary dump high gondola railcar	EGSX950400
1	Aluminum rotary dump high gondola railcar	EGSX950401
1	Aluminum rotary dump high gondola railcar	EGSX950402
1	Aluminum rotary dump high gondola railcar	EGSX950403
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1	Aluminum rotary dump high gondola railcar	EGSX950408
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1	Aluminum rotary dump high gondola railcar	EGSX950410
1	Aluminum rotary dump high gondola railcar	EGSX950411
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1	Aluminum rotary dump high gondola railcar	EGSX950440

1	Aluminum rotary dump high gondola railcar	EGSX950441
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1	Aluminum rotary dump high gondola railcar	EGSX950459
1	Aluminum rotary dump high gondola railcar	EGSX950460
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